

ADMINISTRATIVE DIRECTIVE 8.9

Effective Date: March 1, 2008
Revision Date(s):

Financial Management for Capital Projects

I. PURPOSE:

The purpose of this administrative directive is to establish policies and procedures for use by departments in the financial management of construction projects and their funding aspects. This directive will outline the duties and responsibilities of departments who have project expenditures that are capital in nature. This directive excludes those capital assets such as machinery, equipment, and vehicles and do not meet the definition of a capital project.

II. POLICY:

As required by Generally Accepted Accounting Principles (GAAP), it is the policy of the City of San Antonio (City) to properly account for all components of the process to construct *capital assets*. This includes identifying balances for available funding sources and monitoring *work effort projects* from their inception to completion. This is to ensure that potential funding source balances and project work effort balances are readily available to management and that asset acquisitions are capitalized and placed into service in a timely manner.

This administrative directive applies to all departments who initiate and manage capital projects for the City.

III. DEFINITIONS:

- A. **Arbitrage:** Investment of proceeds from the sale of securities that yields a rate higher than what is being paid for debt service, resulting in interest revenue in excess of interest costs.
- B. **Availability Control:** SAP functionality that prevents expenditure transactions which have exceeded established budgets.
- C. **Capital Asset:** Land, buildings, infrastructure, improvements, machinery & equipment and all other tangible or intangible assets that are used in operations and that have initial useful lives longer than one year and meet the City's *capitalization threshold*.
- D. **Capitalization Threshold:** The dollar amount that the City elects to capitalize costs as assets.
- E. **Capitalized Interest:** Interest costs incurred throughout the construction period of a *capital asset* that should be capitalized as part of the asset under construction. This extends from time the initial construction activities occur until the asset is ready to be placed into service.

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- F. Capital Project Fund:** Established to account for acquisition or construction of *capital assets* that will extend beyond a single fiscal year for which the financing sources are provided by one or more specifically designated resources. These resources are generally derived from the issuance of general obligation bonds, certificates of obligation, revenue bonds, tax notes, commercial paper or other short-term borrowings; receipts of grants from other governmental units; or transfers from the City's operating funds.
- G. Change Order/Contract Amendment:** Change in the actual amount of construction contract, which is usually reserved in contingency line items in the *work effort project*. These amounts are approved as a total cost of the construction contract. Amounts in excess of previously approved thresholds require further City Council approval.
- H. Completed Project:** Capital project that has been substantially completed where all costs associated with project have been recorded and the finished *capital asset* has been placed into service.
- I. Construction in Progress:** *Capital asset* class which identifies the amount of expenditures incurred for projects currently in process which have not yet been completed.
- J. Contingency Amount:** Budget amounts included in *work effort* project, typically associated with design or construction contracts, which are to be used, if required, to fund project change orders/contract amendments.
- K. Encumbrance:** Unexpended commitments identified as a purchase requisition, purchase order, or manual encumbrance.
- L. Fund:** Fiscal and accounting entity with a self balancing set of accounts that are segregated for the purpose of carrying on specific activities in accordance with specific regulations, restrictions or limitations.
- M. Master Data:** Basic structures in SAP, such as Project Definitions, WBS elements and Asset Shells, which are used to account for capital project transactions.
- N. Payment Request:** Paper or electronic correspondence (request for payment and contractor invoice), approved by the Director of Finance or his designee, which is used to initiate and process payments to contractors for work performed.
- O. Revenue Project:** Project established to account for the proceeds from the issuance of general obligation bonds, certificates of obligation, revenue bonds, tax notes, commercial paper, other short-term borrowings, or grant and operating revenues and interest earnings on these proceeds.

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- P. Work Effort Project:** Project established to account for the acquisition or construction of *capital assets*.

IV. POLICY GUIDELINES:

A. Project Structure

1. SAP Project System – The City shall use the Project System (PS) module of SAP to account for its capital projects. Two basic types of projects will be segregated in two separate project types; *revenue projects* and *work effort projects*.

B. Project Initiation

1. Funding Source – Funding received through the sale of general obligation bonds, revenue bonds or certificates of obligation must be expended or encumbered within 3 years of receipt or department may forfeit its claim to such funds. Funds that are not expended or encumbered within the 3 year window may be directed to other uses such as debt retirement, or any other lawful purposes. The Finance Director shall make a recommendation to the City Manager regarding the disposition of such funds.
2. Outside Bond Counsel – Departments shall not contact outside bond counsel without first consulting with the Finance Department and the City Attorney's Office. The Finance Department shall coordinate all communications with all outside agencies regarding the issuance or use of debt proceeds.
3. Financial Advisors - Departments shall not contact any financial advisors without first consulting with the Finance Department. The Finance Department shall coordinate all communications with all financial advisors regarding the issuance or use of debt proceeds
4. Approval for Capital Projects – The use of funds for capital projects shall be approved by City Council.
 - a. Recording Appropriations for Approved Projects – Ten days after the funding for a Capital Project has been approved by the City Council, the financial information specified in the ordinance shall be recorded in SAP.

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C. Accounting for Capital Projects

1. Project Expenditures – The department managing the *work effort project* will make the necessary entries in SAP as work is being completed, to include monitoring all activity.
2. Payments to Contractors – The department will submit a payment request and contractor invoice to the Finance Department for work that has been completed.
3. Funding Work Effort Projects – The Finance Department will make the necessary entries in SAP to fund *work effort projects*.
4. Billing External Agencies – The department managing the *work effort project* will bill the appropriate external agency for amounts 5 business days after the end of the month in which the expenditure was made.
5. Project Settlement to Construction in Progress – On a monthly basis, project expenditures are to be capitalized to a *construction in progress* account.
6. Interest Earnings – The use of interest earnings is not to be relied upon for project overruns or other unexpected expenditures. Interest earnings are to be recorded in *revenue projects* only. The Director of Finance shall make recommendations to the City Manager regarding the utilization of allowable interest earnings.
7. Arbitrage Calculations – A calculation for potential *arbitrage* is to be performed for designated *revenue projects* on an annual basis. Any liability for *arbitrage* is to be recorded in the appropriate *revenue project*.
8. Contract Management – Departments who manage capital projects are solely responsible for managing all aspects of corresponding contracts.
9. Change Orders/Contract Amendment – The department managing the *work effort project* shall initiate and manage all required *change orders/contract amendments*.
10. Capitalized Interest – Interest paid for debt proceeds used for the construction of *capital assets* shall be capitalized during the period in which construction of the asset occurs for proprietary fund types only.
11. Grants – Federal and state grant funding shall be recorded in the grant fund itself, and should never be recorded directly in a *work effort project*.

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D. Completed Projects

1. Completed projects – The department managing the *work effort project* will provide a written memorandum to notify the Finance Department when a project has been completed and the *capital asset* has been placed into service.
2. Retainage Release – After work for a capital project has been completed and approved by the department, and any other prerequisites have been satisfied (contractor affidavits, maintenance bonds, etc.) a final release of retainage shall be performed.
3. Capitalizing Completed Asset – *Completed projects* that meet the established *capitalization threshold* are to be recorded as a *capital asset* in the month in which they were completed and depreciated based on its useful life.

E. Suspension and Debarment

1. The City may not contract with parties that are either suspended or debarred as listed on the State of Texas Vendor Debarment and Federal Excluded Parties Lists, nor with the principals of any suspended or debarred entity, either individually or as part of any other entity.

V. RESPONSIBILITIES:

A. Departmental Staff shall:

1. Identify funding sources for capital projects.
2. Coordinate with the Finance Department to validate the availability and eligibility of identified funding sources.
3. Request the creation of *work effort projects* and the corresponding *master data*.
4. Submit a completed Request for Ordinance Fiscal Impact form to the Finance Department for each capital project for which Council approval shall be sought.
5. Create a contract in SAP along with related purchase requisition/order for each capital project.

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6. Ensure that vendor/contractor is not suspended or debarred by utilizing the *State of Texas Vendor Debarment and Federal Excluded Parties List System (EPLS)* websites and clicking the Debarred Vendor List link located at: http://www.window.state.tx.us/procurement/prog/vendor_performance (EPLS has separate link within the State website above).
7. Ensure that project expenditures are recorded correctly on a monthly basis in SAP and do not exceed approved amounts, pending *change orders/contract amendments*.
8. Monitor project commitments on a monthly basis to ensure that *encumbrances* are accurately reflected in SAP. Any entries in SAP to liquidate *encumbrances* shall be performed no later than 5 business days after month in which commitment is deemed invalid.
9. Enter sales orders in SAP as services are provided to invoice external agencies within 5 business days after the month in which the expenditure was made and follow-up with the subsequent collection of said receivables.
10. Submit *change orders/contract amendments* to the Finance Department for changes to contracts no later than 5 business days after the month in which the *change order/contract amendment* is authorized.
11. Submit *completed project* information to the Finance Department within 5 business days after month in which project was complete utilizing Attachment D.

B. Finance Department shall:

1. Act as the top-level control and oversight for all *capital projects*.
2. Provide guidance to departments on the availability and eligibility of debt proceeds as identified by departments.
3. Create *revenue projects* and the corresponding *master data*.
4. Create *work effort projects* and the corresponding *master data*.
5. Develop periodic *capital project* financial reports for presentation to the City Manager's Office.
6. Prepare language included in the financial impact section of the Ordinances to be approved by City Council based on information received in the Request for Ordinance – Fiscal Impact prepared by departments.

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7. Make entries in SAP to record the financial impact information as approved by City Ordinance.
8. Make entries in SAP to fund *work effort projects* from *revenue projects* on a monthly basis.
9. Make entries in SAP to capitalize project costs to *construction in progress* accounts on a monthly basis.
10. Distribute interest earnings to the appropriate *revenue projects*.
11. Provide a calculation of potential *arbitrage* on an annual basis. If a liability for *arbitrage* exists, determine a funding source and record liability in SAP in the appropriate *revenue project*.
12. Record *change orders/contract amendments* from departments on a monthly basis.
13. Make entries in SAP to transfer amounts from *construction in progress* to depreciable assets for *completed projects* as notified by departments.
14. Provide oversight on accounting for all capital projects to include monitoring work effort and *revenue project* activity, providing available balances for *revenue projects* and to identify irregular capital project transactions.
15. Provide a calculation of potential *capitalized interest* on an annual basis.
16. Retain administrative responsibility for this Administrative Directive.

C. SAP Project Maintainer shall:

1. Create and maintain *master data* for all capital projects.

D. Office of Management and Budget shall:

1. Provide guidance to departments on the availability and eligibility of operating funds identified by departments to be used for capital projects.
2. On an annual basis, develop 6-year capital budget.
3. Establish *availability controls* for capital projects to ensure project expenditures do not exceed approved budgets.

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VI. CONTROLS:

A. Project Structure

1. SAP Master data
 - a. Project Definition – The project definition is the top-level of the project structure, which contains information that is binding for the entire project. A project definition shall be created for each revenue and *work effort project*.
 - b. Work Breakdown Structures (WBS) Elements - Cost objects used to identify specific tasks or actions such as design, engineering and construction to be carried out within the life of the project. WBS elements shall be created for revenue and *work effort projects* as defined in Attachment A.
2. Two basic types of projects will be utilized: *revenue project* and *work effort projects*.
 - a. Revenue projects – Project established to account for proceeds derived from the issuance of general obligation bonds, revenue bonds, certificates of obligation, tax notes, commercial paper, other short-term borrowings, grant or operating revenues to fund *work effort projects* as expenditures are incurred.
 - b. Work effort projects – Project established to account for the acquisition or construction of *capital assets*. Also accounts for revenue received from external funding sources such as contributions and grant proceeds from grant contracts. Federal and state grant funding should never be recorded directly in a *work effort project*. The funding should be recorded in the appropriate grant *fund* and subsequently transferred to the *capital project fund* on a reimbursement basis.

B. Project Initiation

1. Funding Source
 - a. The department establishing a capital project will identify a funding source(s) and coordinate with the Office of Management and Budget on the use of the City's operating funds and with the Finance Department on use of debt proceeds and other capital funds in order to validate which funds are available and eligible for such project as in accordance with all applicable legal requirements. These projects are subsequently approved in the City's annual capital budget process.

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2. Outside Bond Counsel

- a. Departments seeking funding for projects that involve the issuance of debt shall coordinate with the Finance Department and the City Attorney's Office, who in turn, shall coordinate all communications with outside bond counsel.

3. Financial Advisors

- a. Departments seeking funding for projects that involve the issuance of debt shall coordinate with the Finance Department and the City Attorney's Office, who in turn, shall coordinate all communications with financial advisors.

4. Master Data

- a. **Master data** creation requests are to be requested by completing the Project Request (Attachment A) form and forwarding to the SAP Project Maintainer, who will create an SAP project number.

5. Construction Contract

- a. A contract for the capital project shall be created in SAP prior to creating a purchase order/requisition for the contractor, thereby encumbering funds in the appropriate **work effort project**.

6. Approval for Capital Projects

- a. The department requesting approval of funding for a capital project will enter the proposed expenditure information into the Request for Council Action (RFCA) system. The department shall also complete a Request for Ordinance Fiscal Impact form (Attachment B) for each capital project and submit to the Finance Department. The Finance Department shall use the information provided on this form to prepare the necessary language for the financial impact to be included in the official City Ordinance. Reference to the RFCA Item Number will be included in the submission and coordination of the Request for Ordinance Fiscal Impact Form.

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7. Recording Appropriations for Approved Projects

- a. Work effort project – Project expenditures shall be budgeted to the appropriate general ledger account as specified in the City ordinance. Revenue from a *revenue project* or grant *fund* will be budgeted as a Transfer In and revenue received from external parties will be budgeted as Contributions.
- b. Revenue project - The amount of revenue to *fund* the capital project will be budgeted and fully encumbered as a Transfer Out to the *work effort project*.

C. Accounting for Capital Projects

1. Project Expenditures – As work is being completed, the department managing the *work effort project* will charge the appropriate WBS element for approved project expenditures by performing a Goods Receipt transaction in SAP.
2. Payments to Contractors – As work has been performed, the department shall submit an original payment request and contractor invoice to the Finance Department. The Finance Department will enter the contractor invoice in SAP to issue payment as requested, less any retainage amounts specified in the contract.
3. Funding Work Effort Projects – The Finance Department will review project balances in the *work effort projects* and transfer the appropriate amounts from City funding sources to the *work effort project* on a monthly basis.
4. Billing External Agencies – The department managing the *work effort project* will bill the appropriate external agency for amounts of work performed on a monthly basis by entering a sales order in SAP.
5. Project Settlement to Construction in Progress – On a monthly basis, project expenditures are to be capitalized to a *construction in progress* account by performing project settlement in SAP.
6. Interest earnings – Based on average daily cash balances, interest earnings are to be distributed to *revenue projects* only on a monthly basis.
7. Arbitrage calculations – The Finance Department will compile the necessary information for the required *arbitrage* calculation on an annual basis.

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8. Change Orders/Contract Amendment – In the event an estimated change in project costs arises, the department will submit to the Finance Department a change order/contract amendment form (Attachment C) or other electronic format approved by the Finance Director or his designee, requesting funds be moved to/from a contingency line item or other available project funds to/from the construction line item. These funds are to have been appropriated during the initial capital project approval process. If funds are not available in contingency or other line items within the project, the department shall seek alternative funding sources, which will require further council approval. Additionally, amount in excess of established thresholds will require council approval regardless of the amount available from contingency or other line items.
9. Capitalized Interest – On an annual basis, the Finance Department shall allocate interest paid on debt to the corresponding *work effort projects* that are funded with debt proceeds for proprietary funds only.

D. Completed projects

1. Completed Projects – A *Completed Project* Form (Attachment D) shall be submitted to the following departments by the 5th working day of the month subsequent to the completion of the project: Asset Management – Director; Finance – Controller; Risk Management - Risk Manager. Any outstanding project *encumbrances* are to be liquidated by the 5th working day of the month following project completion.
2. Retainage Release – The department will submit to the Finance Department a request for payment to include the necessary SAP document numbers and retained amounts along with an affidavit, signed by the contractor and department stating that all work has been complete and the terms of the contract have been satisfied.
3. Capitalizing Completed Asset – After a project is completed and placed into service and an asset shell is to be created using the appropriate asset class and life. Project costs that meet the *capitalization threshold* shall be capitalized by performing a final settlement to the created asset shell in SAP. For *completed projects* that do not meet the *capitalization threshold*, a final settlement to a responsible cost center shall be performed in SAP.

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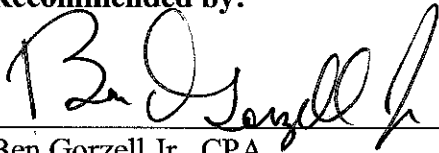
Financial Management for Capital Projects

E. Suspension and Debarment

1. Prior to awarding a contract, verify the entity's suspension or debarment status by checking the *State of Texas Vendor Debarment and Federal Excluded Parties List System (EPLS)* websites and clicking the Debarred Vendor List link at http://www.window.state.tx.us/procurement/prog/vendor_performance or by obtaining certification from the entity that they are not suspended or debarred. Maintain documentation of either verification method utilized to verify vendor was not suspended or disbarred at the creation of the contract.

This directive supersedes all previous correspondence on this subject. Information and/or clarification may be obtained by contacting the Finance Department, Financial Reporting at 207-8722.

Recommended by:

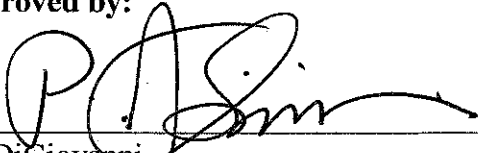


Ben Gorzell Jr., CPA
Finance Director

2/7/08

Date

Approved by:



Pat DiGiovanni
Deputy City Manager

2/11/08

Date

Approved by:



Sheryl L. Sculley
City Manager

2-12-08

Date

City of San Antonio
ERM SAP Project Request Form
Mail Form To: SAP Project Maintainer

Please check one:

This is a request to create: ☐ **CAPITAL PROJECT** ☐ **REVENUE PROJECT** ☐ **OPERATING PROJECT**

Copying from an existing project enter project number: (Only fill out remaining fields with asterick)

Project Definition (Master Data)

Department Number (the first two numbers of the project or if revenue project the first two alpha's)

Project Name (40 Characters) Person Responsible Applicant Number

Business Area (Requirement for Table "5" Capital Budget) *Start Date *Finish Date

* Long Txt (Capital Budget –Project Scope)

WBS Element (Master Data)

Responsible Cost Center (WorkFlow)

Requesting Cost Center

Custom Enhancement Tab

* Project Name (as it appears in the Capital Budget – 60 Characters)

* Project Function (Capital Budget) * Project Program (Capital Budget)

* Council District (Capital Budget)

40099000 – Other Capital Projects (Funded by multiple sources) 43099000 – Certificates of Obligation 45099000 – General Obligation Bonds 46096000 – Home Program (Multi Year Projects) 47099000 – Convention Center Capital Projects 51099000 – Airport Capital Projects	46097000 – HUD 108 46098000 – CDBG 46099000 – Grants Other Projects (Projects funded by Grants other than HUD 108, CDBG, or HOME Multi Years) 48099000 – Revenue Bonds (Municipal Drainage Projects) 53099000 – Parking Capital Projects
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SAP Project Fund Number

Will this project be included as part of the Capital Budget document ☐ Yes ☐ No

Will this project be included as part of the Webview tool ☐ Yes ☐ No

Justification or Reason Required (fully explain the purpose for this request and the intended use in as much detail as possible):

Requestor Information:

Name & Title

Phone Number

Department

Department Approval

Date

CITY OF SAN ANTONIO

Request for Ordinance / Resolution Fiscal Impact

SAP FINANCIAL IMPACT

SAP FINANCIAL IMPACT

FUND NO. OR INTERNAL ORDER NO.	FUND NAME OR INTERNAL ORDER NAME	G/L	G/L NAME	CURRENT PLAN VERSION 0 (Optional)	PLAN VERSION 0 REVISION/ Appropriation	REVISED PLAN VERSION 0 (Optional)
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00
			TOTALS	\$0.00	\$0.00	\$0.00

WBS NO.			WBS NAME	G/L	G/L NAME	CURRENT PLAN VERSION 0 (Optional)	PLAN VERSION 0 REVISION (Optional)	REVISED PLAN VERSION 0 (Optional)
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
					TOTALS	\$0.00	\$0.00	\$0.00

WBS NO.			WBS NAME	G/L	G/L NAME	CURRENT PLAN VERSION 0 (Optional)	PLAN VERSION 0 REVISION/ Appropriation	REVISED PLAN VERSION 0 (Optional)
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
					TOTALS	\$0.00	\$0.00	\$0.00

Comments:

Date prepared:	Submitted Date:
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Date submitted back to Dept: _____

**CITY OF SAN ANTONIO
REQUEST FOR ORDINANCE - FISCAL IMPACT
INSTRUCTIONS**

All request for ordinances related to capital projects complete and submit this form to the Finance Department prior to City Council approval must use this form and be submitted to the Finance Department

Project Name: Enter the name of the project.

Project Fund: Enter the project fund (execute FMDERIVE to validate the functional area to fund mapping).

Council Date: Enter the date which this item will be presented to council.

Council Item: Enter the council item number.

Revenue Transfers Out Section

Fund No. or Internal Order: Enter the revenue source i.e. revenue fund or if being funded by a grant the I/O number.

Fund Name or Internal Order name: Enter the fund name i.e. 2005 revenue bonds or the I/O name i.e. 30th year CDBG.

G/L: Enter the G/L number i.e. 6102100.

G/L name: Enter G/L name i.e interfund transfer out.

Current Plan version 0 (Optional): Enter the current budget.

Plan version 0 revision (Appropriation): Current appropriation (budget).

Revised Plan version 0 (Optional): Enter the revised plan version (current plan version 0 + appropriation).

Revenue Transfers In Section (Optional)

WBS No: Enter the transfer in (-90) WBS Element.

WBS Name: Enter the transfer in WBS name i.e. transfer from GO-XXXXX-XX.

G/L: Enter the G/L number i.e. 6101100.

G/L name: Enter G/L name i.e interfund transfer in.

Current Plan version 0 (Optional): Enter the current budget.

Plan version 0 revision (Appropriation): Current appropriation (budget).

Revised Plan version 0 (Optional): Enter the revised plan version (current plan version 0 + appropriation).

Expenditures

WBS No: Enter the expenditure WBS element i.e. 23-XXXX-XX-XX, 33-XXXXX-XX-XX

WBS Name: Enter the WBS element name i.e. design, advertise, construction

G/L: Enter the G/L number i.e. 5201140, 5201040

G/L name: Enter G/L name i.e fees to prof, engineering fees, construction

Current Plan version 0 (Optional): Enter the current budget.

Plan version 0 revision (Appropriation): Current appropriation (budget).

Revised Plan version 0 (Optional): Enter the revised plan version (current plan version 0 + appropriation).

Comments: This area is for any other project data that is necessary to book the ordinance.

CITY OF SAN ANTONIO
PROFESSIONAL SERVICES CONTRACT AMENDMENT/CHANGE ORDER REQUEST

Date Prepared: _____ Amendment/Change Order No. _____ Project No. _____

Project Name: _____
(Project Name as shown on the Work Project Authorization)

This Amendment will result in a change to Contract Cost as: ☐ Increase ☐ Decrease \$ _____

Ordinance Required: ☐ Yes ☐ No ☐ Amount \$50,000 (+ or -) * ☐ Additional funds required \$ _____

WBS Element: _____

WBS Element: _____

Original Agreement Amount: \$ _____

Project Contingency Fund: \$ _____

Previous Approved Amendment Requests: \$ _____

Previous Approved Amendment Requests: \$ _____

This Amendment Request: \$ _____

This Amendment Request: \$ _____

Total: \$ _____

Total Amendment Requests: \$ _____

Balance: \$ _____

Fund #: _____

Ordinance #: _____

Ordinance Date: _____

Purchase Requisition # _____ Contract # _____ Purchase Order # _____

* If over \$50,000, this document is not valid without City Council approval by ordinance.

NOTE: This form is a local government record and shall be retained in accordance with the provisions of the Local Government Code, Section 201. Provide original with supporting documents.

Authorized Signature/Title

Date



CITY OF SAN ANTONIO

Finance
Department

SUMMARY OF COMPLETED PROJECTS

MONTH ENDING _____

PAGE ____ OF ____

Project Number	Project Name	Asset Class/Non-Capital	Date Placed Into Service	Useful Life

I hereby certify that all capital projects detailed above have been completed and placed into service

Name/Title

Date

Received by Finance:

Transferred:

Name/Title

Name/Title

Date

Date



CITY OF SAN ANTONIO

Finance
Department

SUMMARY OF COMPLETED PROJECTS

MONTH ENDING _____

PAGE ____ OF ____

Project Number	Project Name	Asset Class/Non-Capital	Date Placed Into Service	Useful Life

**CITY OF SAN ANTONIO
FINANCE DEPARTMENT
ADMINISTRATIVE DIRECTIVE 8.9
FINANCIAL MANAGEMENT FOR CAPITAL PROJECTS
ASSET CLASS DEFINITIONS**

Improvements - Additions and/or reductions made to pre-existing assets that 1) ready the asset for its intended use, 2) materially extend the useful life of the asset, or 3) increase the previous value of the asset. These are typically capital outlay that increases the capacity or efficiency of the asset.

Infrastructure - Long-lived capital asset that normally is stationary in nature and can be preserved for significantly more years than most capital assets. These assets are often linear and continuous.

Building - Structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or movable. Buildings that are ancillary or highway network, such rest area facilities and toll buildings, are reported as infrastructure rather than as buildings.



CITY OF SAN ANTONIO

EMPLOYEE ACKNOWLEDGMENT FORM FOR

ADMINISTRATIVE DIRECTIVE 8.9 Financial Management for Capital Projects

Employee:

I acknowledge that on _____, 20____, I received a copy of Administrative Directive 8.9, Financial Management for Capital Projects. I understand if I should have any questions I should contact my Human Resources Generalist.

Employee Name (Print)

Department

Employee Signature

SAP ID #